SIKKIM

GOVERNMENT GAZETTE

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LAW DEPARTMENT
GOVERNMENT OF SIKKIM
GANGTOK

No. 2/LD/P/11 **Dated: 28.01.2011**

NOTIFICATION

The following Act passed by the Sikkim Legislative Assembly and having received the assent of the Governor on the 13th day of January, 2011 is hereby published for general information :-

THE SIKKIM MOTOR VEHICLES TAXATION (AMENDMENT) ACT, 2011

(ACT NO. 02 OF 2011)

AN

ACT

further to amend the Sikkim Motor Vehicles Taxation Act, 1982.

Be it enacted by the Legislature of Sikkim in the Sixty-first Year of the Republic of India as follows:-

Short title, extent and commence -ment

1. (1) This Act may be called the Sikkim Motor Vehicles Taxation (Amendment) Act, 2011

(2) It extends to the whole of Sikkim

(3) It shall come into force on the date of its publication in the Official Gazette.

Amendment of section 4

2. In the Sikkim Motor Vehicles Taxation Act, 1982, (hereinafter referred to as the said Act), in section 4.-

(1) for the existing sub-section (1-A), the following shall be substituted, namely : -"The State Government may by notification in the Official Gazette from time to time increase the rate of tax specified in Schedule I:

Provided that such increase shall not exceed in aggregate fifty percent of the rate specified in Schedule I of the Act in one year";

(2) after sub-section (1-A), the following sub-section shall be inserted, namely: -

"(1-B) An additional tax at the rate specified in Schedule II shall be imposed on new registration / replacement. Additional Tax shall also be applicable to

vehicles registered in other states and brought into Sikkim for registration. Vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number is exempted from paying additional tax."

Amendment of Schedule

3. In the said Act, for the existing Schedule, the following Schedule shall be substituted, namely: -

"SCHEDULE- I
(see section 4)

Sl. No.	Description of motor vehicles	Rate of tax payable for one year
1	**Vehicles for carrying passengers not plying for hire or reward:**	
	(1) Motor cycle and motor cycle combinations:	
	a) engine capacity upto 80 cc	Rs. 200
	b) engine capacity from 81cc to 170cc	Rs. 400
	c) engine capacity from 171cc to 250cc	Rs. 500
	d) engine capacity above 250 cc	Rs. 700
	(2) Motor cars:	
	a) engine capacity upto 900cc	Rs. 2000
	b) engine capacity - 901cc to 1490	Rs. 2500
	c) engine capacity – 1491cc to 1990cc	Rs. 3500
	d) engine capacity - 1991cc to 2490cc	Rs. 4500
	e) engine capacity – 2491cc and above	Rs. 6000
	(3) Omnibus registered as non transport vehicle:	
	a) with seating capacity upto 10	Rs. 2500
	b) with seating capacity beyond 10	Rs. 2500 plus Rs. 200 for each additional seat beyond 10
	(4) Omnibus registered as educational institute bus:	
	a) with seating capacity upto 10	Rs. 2000
	b) with seating capacity beyond 10	Rs. 2000 plus Rs. 200 for each additional seat beyond 10
2	**Vehicles for carrying passengers plying for hire or reward:** *(increase in tax will ultimate impact to common people)*	
	(1) Stage carriages:	
	a) for maxicab, each seat based on seating capacity noted in the registration certificate: Provided that the maxi cab shall have a stage carriage permit duly issued by the concerned Transport Authority.	Rs. 250
	b) for other vehicles, each seat based on the seating capacity noted in the registration certificate.	Rs. 200

(2)	**Contract carriages (including those owned by motor training schools):**	
	a) seating capacity upto 4 seats:	
	i) for three wheelers	Rs. 300
	ii) for meter taxi	Rs. 700
	iii) for vehicle other than meter taxi.	Rs. 850
	b) seating capacity more than 4 seats:	
	i) meter taxi upto 5 seats	Rs. 900
	ii) other than meter taxi.	Rs. 1200 for five seats plus Rs. 250 for each additional seat beyond five
3	Vehicle for transport of goods.	
	a) Upto 500 kgs GVW (gross vehicle weight)	Rs. 1000
	b) Exceeding 500 kgs but not exceeding 2000 kgs GVW	Rs. 1000 plus Rs. 110 for every additional 250 kgs or part thereof above 500 kgs
	c) Exceeding 2000 kgs but not exceeding 4000 kgs GVW	Rs. 1620 plus Rs.130 for every additional 250 kgs or part thereof above 2000 kgs
	d) Exceeding 4000 kgs but not exceeding 8000 kgs GVW	Rs 2660 plus Rs 85 for every additional 250 kgs or part thereof above 4000 kgs.
	e) Exceeding 8000 kgs GVW	Rs. 4020 plus Rs. 110 for every additional 250 kgs or part thereof above 8000 kgs
4	Tractors not used solely for agricultural purposes, cranes, breakdown vans, forklift, vehicles / trailers fitted with equipment like rig/ generator/ compressor, tower-wagon, tree trimming vehicles, mobile carne, audio visual van, earth moving vehicles, chassis and any other vehicle not specified elsewhere in this schedule:-	
	a) Upto 500 kgs unladen weight.	Rs. 500
	b) Exceeding 500 kgs but not exceeding 2000 kgs unladen weight.	Rs. 500 plus Rs. 120 for every additional 250 kgs or part thereof above 500 kgs.
	c) Exceeding 2000 kgs but not exceeding 4000 kgs unladen weight.	Rs. 1220 plus Rs. 125 for every additional 250 kgs or part thereof above 2000 kg
	d) Exceeding 4000 kgs but not exceeding 8000 kgs unladen weight.	Rs. 2220 plus Rs 290 for every additional 250 kgs or part thereof above 4000 kgs
	e) Exceeding 8000 kgs unladen weight.	Rs. 6860 plus Rs 320 for every

		additional 250 kgs or part thereof above 8000 kgs.
5	Trailers.	
	a) Upto 1000 kgs GVW (gross vehicle weight)	Rs. 500
	b) Exceeding 1000 kgs but not exceeding 2000	Rs. 500 plus Rs. 50 for every additional 250 kgs or part thereof above 1000 kgs
	c) Exceeding 2000 kgs but not exceeding 4000	Rs. 700 plus Rs. 80 for every additional 250 kgs or part thereof above 2000 kgs
	d) Exceeding 4000 kgs but not exceeding 8000	Rs. 1340 plus Rs. 150 for every additional 250 kgs or part thereof above 4000 kgs
	e) Exceeding 8000 kgs gross vehicle weight	Rs. 3740 plus Rs. 200 for every additional 250 kgs or part thereof above 8000 kgs
6	Luxury Tourist Vehicle (Motor cab):	
	a) Seating capacity of 4 persons including driver	Rs. 3250
	b) Seating capacity beyond 4 and up to 7 persons including driver	Rs. 3250 for 4 plus Rs. 250 for every additional seat up to 7 including driver
7	Ambulance	
	a) Engine capacity upto 900cc	Rs. 1500
	b) Engine capacity - 901cc to 1490cc	Rs. 2000
	c) Engine capacity – 1491cc and 2200cc	Rs. 2500
	e) Engine capacity – 2201cc to 3000cc	Rs. 3000
	f) Engine capacity – 3001 and above	Rs. 3500"

Insertion of Schedule II **4** In the said Act, after Schedule I, the following Schedule II shall be inserted, namely: -

"SCHEDULE- II

1. Additional tax for new registration /: replacement (Non-Commercial)

(a)	Vehicles costing less than Rs. 4 lakhs	- 5 percent of the cost of the vehicles as per invoice
(b)	Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs	- 6 percent of the cost of the vehicle as per invoice.
(c)	Vehicles costing more than Rs. 10 lakhs	- 8 percent of the cost of the vehicle as per nvoice.

2. Light Motor Vehicle (Government and public sector undertaking):

3.	Additional tax for new registration / replacement		
(a)	Vehicles costing less than Rs. 4 lakhs	:	No additional tax
(b)	Vehicles costing between Rs. 4 lakhs and Rs. 10 lakhs	:	1 Percent of the cost of the vehicle as per invoice
	(c) Vehicles costing more than Rs. 10 lakhs	:	5 percent of the cost of the vehicle as per invoice.
4.	**Light Motor Vehicle (Commercial /Taxis)**		
	Additional tax for new registration / replacement		
	(a) All vehicle	:	2 percent of the cost of the vehicle as per invoice
5.	**Goods Vehicle (Light /Medium/ Heavy Goods)**		
	Additional tax for new registration / replacement	:	2 percent of the cost of the vehicle as per invoice.
6.	**Stage Carriage (Buses)**		
	Additional tax for new registration / replacement	:	2 percent of the cost of the vehicle as per invoice.
7.	**Educational Institute Buses**.		
	Additional tax for new registration / replacement	:	1 percent of the cost of the vehicle as per invoice.
8.	**Private Service Vehicles (Omni bus registered as non commercial vehicle)**		
	Additional tax for new registration /replacement	:	5 percent of the cost of the vehicle as per invoice.
9.	**Tractors /Trailers /Cranes /Other equipments**		
	Additional tax for new registration / replacement	:	3 percent of the cost of the vehicle as per invoice.
10.	**Ambulance/ Fire tenders / Public Utility Vehicles**		
	Additional tax for new registration / replacement	:	1 percent of the cost of the vehicle as per invoice.

Additional tax will also be applicable to vehicle registered in other States and brought into Sikkim for registration. Valuation of the vehicle is will be as per the Government Notification. However it will not be applicable to vehicles already registered in Sikkim and brought for change of ownership and allotment of new registration number."

(R.K.Purkayastha)SSJS
L.R-cum-Secretary,
Law Department
File No. 16(82)/LD/P/11.